



**STATE EMPLOYEES' RETIREMENT
SYSTEM OF ILLINOIS**

COMPLIANCE EXAMINATIONS OF GROUP INSURANCE
CENSUS DATA

For the Year Ended June 30, 2024

Performed as Special Assistant Auditors for the
Auditor General, State of Illinois



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STATE EMPLOYEES' GROUP INSURANCE PROGRAM, OTHER
POST-EMPLOYMENT BENEFITS PLAN

COMPLIANCE EXAMINATIONS OF GROUP INSURANCE CENSUS DATA
For the Year Ended June 30, 2024

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STATE EMPLOYEES' GROUP INSURANCE PROGRAM, OTHER
POST-EMPLOYMENT BENEFITS PLAN

COMPLIANCE EXAMINATIONS OF GROUP INSURANCE CENSUS DATA
For the Year Ended June 30, 2024

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DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

**COMPLIANCE EXAMINATION OF GROUP INSURANCE CENSUS DATA
For the Year Ended June 30, 2024**

DEPARTMENT OFFICIALS

Director (3/7/2024 – Present)	Ms. Raven DeVaughn
Director (Acting) (7/1/2023 – 3/6/2024)	Ms. Raven DeVaughn
Assistant Director (5/24/2024 – Present)	Mr. Aundra Williams
Assistant Director (Acting) (7/1/2023 – 5/23/2024)	Mr. Aundra Williams
Chief of Staff (6/16/2025 – Present)	Ms. Erin O’Boyle-Marr
Chief of Staff (7/1/2024 – 6/15/2025)	Mr. Patrick Nolan
Chief Administrative Officer	Ms. Sarah Kerley
Chief Asset Management Officer* (6/30/2025 – Present)	Mr. Erik Colon
Chief Operating Officer (2/1/2025 – 6/29/2025)	Vacant
Chief Operating Officer (7/10/2023 – 1/31/2025)	Mr. William McCarty
Chief Operating Officer (Acting) (7/1/2023 – 7/9/2023)	Mr. Sean Neuert
Chief Fiscal Officer	Ms. Karen Pape
General Counsel (7/1/2025 – Present)	Ms. Dina Ninfo
General Counsel (12/1/2023 – 6/30/2025)	Ms. Corey-Anne Gulkewicz
General Counsel (Acting) (7/1/2023 – 11/30/2023)	Ms. Corey-Anne Gulkewicz
Chief Strategy Officer** (7/1/2025 – Present)	Ms. Corey-Anne Gulkewicz
Chief Internal Auditor (10/16/2023 – Present)	Mr. Butch Stilwell
Chief Internal Auditor (Acting) (7/1/2023 – 10/15/2023)	Ms. Dawn Meier

* The title “Chief Operating Officer” changed to “Chief Asset Management Officer” effective 6/30/2025

** The title “Chief Strategy Officer” is a new position effective 7/1/2025

Agency main offices are located at:

State of Illinois Building
555 W. Monroe Street
Chicago, Illinois 60661

William G. Stratton Building
401 S. Spring Street
Springfield, Illinois 62706



MANAGEMENT ASSERTION LETTER

February 9, 2026

Sikich CPA, LLC
3051 Hollis Drive, 3rd Floor
Springfield, IL 62704

Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, rules, and regulations applicable to identifying and enrolling eligible employees of the State of Illinois, Department of Central Management Services (Department) and reporting their significant elements of census data and related employer contributions through the State Employees' Retirement System (System) to the State Employees' Group Insurance Program, Other Post-Employment Benefits Plan (Plan) administered by the State of Illinois, Department of Central Management Services (CMS). We are responsible for, and we have established and maintained an effective system of internal controls over the specified requirements. We have performed an evaluation of the Department's compliance with the specified requirements during the applicable periods noted below. Based on this evaluation, we assert the Department has materially complied with the specified requirements listed below.

- A. All of the Department's employees required to be enrolled in the System in accordance with applicable laws, rules, and regulations were properly enrolled in the System during the census data accumulation year ended June 30, 2024.
- B. The changes in significant elements of census data for employees required to be enrolled in the Plan occurring during the census data accumulation year ended June 30, 2024, were completely and accurately reported by the Department to CMS through the System. The significant elements of census data of the Plan include each member's:
 - social security number;
 - first and last name;
 - date of birth;
 - gender; and
 - rate of pay.

- C. The employer group insurance contributions, which includes contributions for both current employees and an additional amount to cover retiree benefits under a pay as you go methodology, remitted by the Department for the Plan to CMS during the allocation year ended June 30, 2025, were complete, accurate, and in accordance with applicable laws, rules, and regulations. Employer group insurance contributions are the basis for determining the Department's proportionate share of the OPEB liability, deferred inflows of resources, deferred outflows of resources and OPEB expense.

State of Illinois, Department of Central Management Services

SIGNED ORIGINAL ON FILE

Raven DeVaughn, Director

SIGNED ORIGINAL ON FILE

Karen Pape, Chief Fiscal Officer

SIGNED ORIGINAL ON FILE

Dina Ninfo, General Counsel

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

**COMPLIANCE EXAMINATION OF GROUP INSURANCE CENSUS DATA
For the Year Ended June 30, 2024**

EXAMINATION REPORT

SUMMARY

The compliance testing of census data and employer contributions for the State Employees' Group Insurance Program, Other Post-Employment Benefits Plan under the State Employees' Retirement System performed during this examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the *Audit Guide*.

ACCOUNTANT'S REPORT

The Independent Accountant's Report on Compliance and on Internal Control Over Compliance does not contain scope limitations, disclaimers, or other significant non-standard language.

SUMMARY OF FINDINGS

Number of	<u>Current Report</u>	<u>Prior Report</u>
Findings	0	0
Repeated Findings	0	0
Prior Recommendations Implemented or Not Repeated	0	1

EXIT CONFERENCE

The Illinois Department of Central Management Services waived an exit conference in a correspondence from Amy Lange, External Audit Coordinator.

3051 Hollis Drive, 3rd Floor
Springfield, IL 62704
217.793.3363

SIKICH.COM

**INDEPENDENT ACCOUNTANT'S REPORT
ON COMPLIANCE AND ON INTERNAL CONTROL OVER COMPLIANCE**

Honorable Frank J. Mautino
Auditor General
State of Illinois

Honorable Susana M. Mendoza
Comptroller
State of Illinois

Ms. Raven DeVaughn
Director
State of Illinois, Department of Central Management Services

External Auditors
State of Illinois, Department of Central Management Services

Board of Trustees
State Employees' Retirement System of Illinois

Mr. Timothy B. Blair
Director
State Employees' Retirement System of Illinois

Compliance

As Special Assistant Auditors for the Auditor General, we have examined compliance by management of the State of Illinois, Department of Central Management Services (Department) with the specified requirements listed below, as more fully described in the *Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide)* as adopted by the Auditor General, during:

- 1) the census data accumulation year for the State Employees' Group Insurance Program, Other Post-Employment Benefits Plan (Plan) administered by the State of Illinois, Department of Central Management Services (CMS) ended June 30, 2024; and
- 2) the proportionate share allocation year for the Plan ended June 30, 2025.

Management of the Department is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Department's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. All of the Department's employees required to be enrolled in the State Employees' Retirement System (System) in accordance with applicable laws, rules, and regulations were properly enrolled in the System during the census data accumulation year ended June 30, 2024.
- B. The changes in significant elements of census data for employees required to be enrolled in the Plan occurring during the census data accumulation year ended June 30, 2024, were completely and accurately reported by the Department to CMS through the System. The significant elements of census data of the Plan include each member's:
 - social security number;
 - first and last name;
 - date of birth;
 - gender;
 - rate of pay.
- C. The employer group insurance contributions, which includes contributions for both current employees and an additional amount to cover retiree benefits under a pay as you go methodology, remitted by the Department for the Plan to CMS during the allocation year ended June 30, 2025, were complete, accurate, and in accordance with applicable laws, rules, and regulations. Employer group insurance contributions are the basis for determining the Department's proportionate share of the OPEB liability, deferred inflows of resources, deferred outflows of resources and OPEB expense.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Illinois State Auditing Act (Act), and the *Audit Guide*. Those standards, the Act, and the *Audit Guide* require that we plan and perform the examination to obtain reasonable assurance about whether the Department complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the Department complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance with the specified requirements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the Department's compliance with the specified requirements.

In our opinion, the Department complied, in all material respects, with the specified requirements during:

- 1) the census data accumulation year for the Plan administered by CMS ended June 30, 2024, and,
- 2) the proportionate share allocation year for the Plan ended June 30, 2025.

The purpose of this report is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

Report on Internal Control Over Compliance

Management of the Department is responsible for establishing and maintaining effective internal control over compliance with the specified requirements (internal control). In planning and performing our examination, we considered the Department's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Department's compliance with the specified requirements and to test and report on the Department's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control. Accordingly, we do not express an opinion on the effectiveness of the Department's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the specified requirements on a timely basis. A material weakness in internal control is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that material noncompliance with the specified requirements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our examination we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

The purpose of this report is solely to describe the scope of our testing of internal control and the results of that testing based on the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

SIGNED ORIGINAL ON FILE

Springfield, Illinois
February 9, 2026

DEPARTMENT OF TRANSPORTATION

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION

**COMPLIANCE EXAMINATION OF GROUP INSURANCE CENSUS DATA
For the Year Ended June 30, 2024**

DEPARTMENT OFFICIALS

Secretary (5/30/2025 – Present)	Ms. Gia Biagi
Secretary (Acting) (1/13/2025 – 5/29/2025)	Ms. Gia Biagi
Secretary (Interim) (1/1/2025 – 1/12/2025)	Mr. Terrence Glavin
Secretary (7/1/2023 – 12/31/2024)	Mr. Omer Osman
Assistant Secretary (8/4/2025 - Present)	Mr. Thomas Carney
Assistant Secretary (7/1/2023 - 8/3/2025)	Vacant
Chief of Staff (6/1/2024 – Present)	Mr. Art Moore
Chief of Staff (7/1/2023 – 5/31/2024)	Vacant
Deputy Chief of Staff	Vacant
Chief Operating Officer (9/1/2023 – Present)	Mr. John Donovan
Chief Operating Officer (7/1/2023 – 8/31/2023)	Vacant
Chief Fiscal Officer	Ms. Vicki Wilson
Director/Chief Internal Auditor, Office of Internal Audit	Mr. Stephen Kirk
Deputy Director, Internal Audit	Vacant
Deputy Secretary of Project Implementation (1/2/2026 – Present)	Mr. Ryan Mitchell
Deputy Secretary of Project Implementation (7/1/2023 – 1/1/2026)	Vacant
Director, Office of Highways Project Implementation (12/16/2024 – Present)	Ms. Lora Rensing
Director, Office of Highways Project Implementation (8/1/2024 – 12/15/2024)	Vacant
Director, Office of Highways Project Implementation (7/1/2023 – 7/31/2024)	Mr. Stephen Travia
Deputy Director, Office of Highways Project Implementation	Mr. Justan Mann
Director, Office of Intermodal Project Implementation	Mr. Jason Osborn

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION

**COMPLIANCE EXAMINATION OF GROUP INSURANCE CENSUS DATA
For the Year Ended June 30, 2024**

DEPARTMENT OFFICIALS – Continued

Deputy Director, Rail, Office of Intermodal Project Implementation (12/9/2024 – Present)	Ms. Carrie Cooper
Deputy Director, Rail, Office of Intermodal Project Implementation (1/1/2024 – 12/8/2024)	Vacant
Deputy Director, Rail, Office of Intermodal Project Implementation (7/1/2023 – 12/31/2023)	Mr. John Oimoen
Deputy Director, Transit, Office of Intermodal Project Implementation	Ms. Ashounta Reese
Deputy Director, Aeronautics, Office of Intermodal Project Implementation	Mr. Clayton Stambaugh
Deputy Secretary of Communications and Legislative Affairs	Mr. Jeremy LaMarche
Director, Office of Planning and Programming	Ms. Holly (Ostdick) Bieneman
Deputy Director, Office of Planning and Programming	Ms. Elizabeth Irvin
Director, Office of Communications	Mr. Guy Tridgell
Director, Office of Legislative Affairs (8/16/2023 – Present)	Mr. Aaron Gold-Stein
Director, Office of Legislative Affairs (7/1/2023 – 8/15/2023)	Vacant
Deputy Secretary of Administration, Diversity and Legal Affairs	Mr. Terrence Glavin
Director, Office of Finance and Administration	Ms. Vicki Wilson
Deputy Director, Office of Finance and Administration	Mr. Matt Magalis
Director, Office of Business and Workforce Diversity (9/18/2023 – Present)	Ms. Brandy Phillips
Director, Office of Business and Workforce Diversity (7/1/2023 – 9/17/2023)	Vacant
Deputy Director, Office of Business and Workforce Diversity (10/1/2024 – Present)	Mr. Brian Hendricks
Deputy Director, Office of Business and Workforce Diversity (7/1/2023 – 9/30/2024)	Vacant

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION

**COMPLIANCE EXAMINATION OF GROUP INSURANCE CENSUS DATA
For the Year Ended June 30, 2024**

DEPARTMENT OFFICIALS – Continued

Director/Chief Legal Counsel, Office of Chief Counsel (5/1/2024 – Present)	Mr. Michael Prater
Director/Chief Legal Counsel, Office of Chief Counsel (Acting) (7/1/2023 – 4/30/2024)	Mr. Michael Prater
Deputy Chief Counsel, Chicago (12/1/2025 – Present)	Ms. Kathleen Abbott
Deputy Chief Counsel, Chicago (11/1/2025 – 11/30/2025)	Vacant
Deputy Chief Counsel, Chicago (7/1/2023 – 10/31/2025)	Mr. Rick Kabaker
Deputy Chief Counsel, Downstate (11/1/2024 - Present)	Ms. Jennifer (Kuntz) Melick
Deputy Chief Counsel, Downstate (7/1/2023 – 10/31/2024)	Vacant
Deputy Chief Counsel, Ethics Officer	Ms. Ellen Bruce

The Department's primary administrative offices are located at:

2300 S. Dirksen Parkway
Springfield, IL 62764

115 South LaSalle Street, 11th Floor
Chicago, IL 60603



Illinois Department of Transportation

2300 South Dirksen Parkway / Springfield, Illinois 62764

MANAGEMENT ASSERTION LETTER

January 29, 2026

Sikich CPA, LLC
3051 Hollis Drive, 3rd Floor
Springfield, IL 62704

Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, rules, and regulations applicable to identifying and enrolling eligible employees of the State of Illinois, Department of Transportation (Department) and reporting their significant elements of census data and related employer contributions through the State Employees' Retirement System (System) to the State Employees' Group Insurance Program, Other Post-Employment Benefits Plan (Plan) administered by the State of Illinois, Department of Central Management Services (CMS). We are responsible for, and we have established and maintained an effective system of internal controls over the specified requirements. We have performed an evaluation of the Department's compliance with the specified requirements during the applicable periods noted below. Based on this evaluation, we assert the Department has materially complied with the specified requirements listed below.

- A. All of the Department's employees required to be enrolled in the System in accordance with applicable laws, rules, and regulations were properly enrolled in the System during the census data accumulation year ended June 30, 2024.
- B. The changes in significant elements of census data for employees required to be enrolled in the Plan occurring during the census data accumulation year ended June 30, 2024, were completely and accurately reported by the Department to CMS through the System. The significant elements of census data of the Plan include each member's:
 - social security number;
 - first and last name;
 - date of birth;
 - gender; and,
 - rate of pay.

- C. The employer group insurance contributions which includes contributions for both current employees and an additional amount to cover retiree benefits under a pay as you go methodology, remitted by the Department for the Plan to CMS during the allocation year ended June 30, 2025, were complete, accurate, and in accordance with applicable laws, rules, and regulations. Employer group insurance contributions are the basis for determining the Department's proportionate share of the OPEB liability, deferred inflows of resources, deferred outflows of resources and OPEB expense.

Sincerely,

State of Illinois, Department of Transportation

SIGNED ORIGINAL ON FILE

Gia Biagi, Secretary

SIGNED ORIGINAL ON FILE

Vicki Wilson, Chief Fiscal Officer

SIGNED ORIGINAL ON FILE

Michael Prater, Director/Chief Legal Counsel

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION

**COMPLIANCE EXAMINATION OF GROUP INSURANCE CENSUS DATA
For the Year Ended June 30, 2024**

EXAMINATION REPORT

SUMMARY

The compliance testing of census data and employer contributions for the State Employees' Group Insurance Program, Other Post-Employment Benefits Plan under the State Employees' Retirement System performed during this examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the *Audit Guide*.

ACCOUNTANT'S REPORT

The Independent Accountant's Report on Compliance and on Internal Control Over Compliance does not contain scope limitations, disclaimers, or other significant non-standard language.

SUMMARY OF FINDINGS

Number of	<u>Current Report</u>	<u>Prior Report</u>
Findings	0	0
Repeated Findings	0	0
Prior Recommendations Implemented or Not Repeated	0	0

EXIT CONFERENCE

The Illinois Department of Transportation waived an exit conference in a correspondence from Kayla Routh, External Audit Coordinator.

3051 Hollis Drive, 3rd Floor
Springfield, IL 62704
217.793.3363

SIKICH.COM

**INDEPENDENT ACCOUNTANT'S REPORT
ON COMPLIANCE AND ON INTERNAL CONTROL OVER COMPLIANCE**

Honorable Frank J. Mautino
Auditor General
State of Illinois

Honorable Susana M. Mendoza
Comptroller
State of Illinois

Ms. Gia Biagi
Secretary
State of Illinois, Department of Transportation

External Auditors
State of Illinois, Department of Transportation

Board of Trustees
State Employees' Retirement System of Illinois

Mr. Timothy B. Blair
Director
State Employees' Retirement System of Illinois

Compliance

As Special Assistant Auditors for the Auditor General, we have examined compliance by management of the State of Illinois, Department of Transportation (Department) with the specified requirements listed below, as more fully described in the *Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide)* as adopted by the Auditor General, during:

- 1) the census data accumulation year for the State Employees' Group Insurance Program, Other Post-Employment Benefits Plan (Plan) administered by the State of Illinois, Department of Central Management Services (CMS) ended June 30, 2024; and
- 2) the proportionate share allocation year for the Plan ended June 30, 2025.

Management of the Department is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Department's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. All of the Department's employees required to be enrolled in the State Employees' Retirement System (System) in accordance with applicable laws, rules, and regulations were properly enrolled in the System during the census data accumulation year ended June 30, 2024.
- B. The changes in significant elements of census data for employees required to be enrolled in the Plan occurring during the census data accumulation year ended June 30, 2024, were completely and accurately reported by the Department to CMS through the System. The significant elements of census data of the Plan include each member's:
 - social security number;
 - first and last name;
 - date of birth;
 - gender; and,
 - rate of pay.
- C. The employer group insurance contributions which includes contributions for both current employees and an additional amount to cover retiree benefits under a pay as you go methodology, remitted by the Department for the Plan to CMS during the allocation year ended June 30, 2025, were complete, accurate, and in accordance with applicable laws, rules, and regulations. Employer group insurance contributions are the basis for determining the Department's proportionate share of the OPEB liability, deferred inflows of resources, deferred outflows of resources and OPEB expense.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Illinois State Auditing Act (Act), and the *Audit Guide*. Those standards, the Act, and the *Audit Guide* require that we plan and perform the examination to obtain reasonable assurance about whether the Department complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the Department complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance with the specified requirements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the Department's compliance with the specified requirements.

In our opinion, the Department complied, in all material respects, with the specified requirements during:

- 1) the census data accumulation year for the Plan administered by CMS ended June 30, 2024, and,
- 2) the proportionate share allocation year for the Plan ended June 30, 2025.

The purpose of this report is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

Report on Internal Control Over Compliance

Management of the Department is responsible for establishing and maintaining effective internal control over compliance with the specified requirements (internal control). In planning and performing our examination, we considered the Department's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Department's compliance with the specified requirements and to test and report on the Department's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control. Accordingly, we do not express an opinion on the effectiveness of the Department's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the specified requirements on a timely basis. A material weakness in internal control is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that material noncompliance with the specified requirements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our examination we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

The purpose of this report is solely to describe the scope of our testing of internal control and the results of that testing based on the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

SIGNED ORIGINAL ON FILE

Springfield, Illinois
January 29, 2026

DEPARTMENT OF INNOVATION AND TECHNOLOGY

STATE OF ILLINOIS
DEPARTMENT OF INNOVATION AND TECHNOLOGY

**COMPLIANCE EXAMINATION OF GROUP INSURANCE CENSUS DATA
For the Year Ended June 30, 2024**

DEPARTMENT OFFICIALS

Secretary (4/11/2025 – Present)	Mr. Brandon Ragle
Secretary (Acting) (3/21/2025 – 4/10/2025)	Mr. Brandon Ragle
Secretary (5/24/2024 – 3/20/2025)	Mr. Sanjay Gupta
Secretary (Acting) (7/1/2023 – 5/23/2024)	Mr. Sanjay Gupta
Deputy Secretary (Acting) (6/16/2025 – Present)	Mr. Patrick Nolan
Deputy Secretary (3/21/2025 – 6/15/2025)	Vacant
Deputy Secretary (5/24/2024 – 3/20/2025)	Mr. Brandon Ragle
Deputy Secretary (Acting) (7/1/2023 – 5/23/2024)	Mr. Brandon Ragle
Assistant Secretary (Acting) (5/16/2025 – Present)	Mr. Christopher Britten
Assistant Secretary (7/1/2023 – 5/15/2025)	Vacant
Chief of Staff	Mrs. Jenifer Johnson
Chief Administrative Officer	Mr. Albert Coll
Chief Internal Auditor	Mr. John Valtierra
Chief Fiscal Officer	Ms. Mary Feagans
General Counsel (12/1/2023 – Present)	Ms. Radhika Lakhani
General Counsel (7/1/2023 – 11/30/2023)	Ms. Margaret Van Dijk

DEPARTMENT OFFICES

The Department's primary administrative offices are located at:

120 W. Jefferson Street
Springfield, Illinois 62702-5170

201 W. Adams Street
Springfield, Illinois 62702-5170



MANAGEMENT ASSERTION LETTER

January 30, 2026

Sikich CPA LLC
3051 Hollis Dr, 3rd Floor
Springfield, IL 62704

Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, rules, and regulations applicable to identifying and enrolling eligible employees of the State of Illinois, Department of Innovation and Technology (Department) and reporting their significant elements of census data and related employer contributions through the State Employees' Retirement System (System) to the State Employees' Group Insurance Program, Other Post-Employment Benefits Plan (Plan) administered by the State of Illinois, Department of Central Management Services (CMS). We are responsible for, and we have established and maintained an effective system of internal controls over the specified requirements. We have performed an evaluation of the Department's compliance with the specified requirements during the census data accumulation year for the Plan administered by CMS ended June 30, 2024; and the proportionate share allocation year for the Plan ended June 30, 2025. Based on this evaluation, we assert the Department has materially complied with the specified requirements listed below.

- A. All of the Department's employees required to be enrolled in the System in accordance with applicable laws, rules, and regulations were properly enrolled in the System during the census data accumulation year ended June 30, 2024.

- B. The changes in significant elements of census data for employees required to be enrolled in the Plan occurring during the census data accumulation year ended June 30, 2024, were completely and accurately reported by the Department to CMS through the System. The significant elements of census data of the Plan include each member's:
 - a. social security number;
 - b. first and last name;
 - c. date of birth;
 - d. gender; and,
 - e. rate of pay.

Yours truly,

Illinois Department of Innovation and Technology

SIGNED ORIGINAL ON FILE

Brandon Ragle, Acting Secretary

SIGNED ORIGINAL ON FILE

Mary Beagans, Chief Fiscal Officer

SIGNED ORIGINAL ON FILE

Radhika Lakhani, General Counsel

STATE OF ILLINOIS
DEPARTMENT OF INNOVATION AND TECHNOLOGY

**COMPLIANCE EXAMINATION OF GROUP INSURANCE CENSUS DATA
For the Year Ended June 30, 2024**

EXAMINATION REPORT

SUMMARY

The compliance testing of census data and employer contributions for the State Employees' Group Insurance Program, Other Post-Employment Benefits Plan under the State Employees' Retirement System performed during this examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the *Audit Guide*.

ACCOUNTANT'S REPORT

The Independent Accountant's Report on Compliance and on Internal Control Over Compliance does not contain scope limitations, disclaimers, or other significant non-standard language.

SUMMARY OF FINDINGS

Number of	<u>Current Report</u>	<u>Prior Report</u>
Findings	0	0
Repeated Findings	0	0
Prior Recommendations Implemented or Not Repeated	0	1

EXIT CONFERENCE

The Illinois Department of Innovation and Technology waived an exit conference in a correspondence from John Valtierra, Chief Internal Auditor.

3051 Hollis Drive, 3rd Floor
Springfield, IL 62704
217.793.3363

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INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER COMPLIANCE

Honorable Frank J. Mautino
Auditor General
State of Illinois

Honorable Susana M. Mendoza
Comptroller
State of Illinois

Mr. Brandon Ragle
Secretary
State of Illinois, Department of Innovation and Technology

External Auditors
State of Illinois, Department of Innovation and Technology

Board of Trustees
State Employees' Retirement System of Illinois

Mr. Timothy B. Blair
Director
State Employees' Retirement System of Illinois

Compliance

As Special Assistant Auditors for the Auditor General, we have examined compliance by management of the State of Illinois, Department of Innovation and Technology (Department) with the specified requirements listed below, as more fully described in the *Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide)* as adopted by the Auditor General, during:

- 1) the census data accumulation year for the State Employees' Group Insurance Program, Other Post-Employment Benefits Plan (Plan) administered by the State of Illinois, Department of Central Management Services (CMS) ended June 30, 2024; and
- 2) the proportionate share allocation year for the Plan ended June 30, 2025.

Management of the Department is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Department's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. All of the Department's employees required to be enrolled in the State Employees' Retirement System (System) in accordance with applicable laws, rules, and regulations were properly enrolled in the System during the census data accumulation year ended June 30, 2024.
- B. The changes in significant elements of census data for employees required to be enrolled in the Plan occurring during the census data accumulation year ended June 30, 2024, were completely and accurately reported by the Department to CMS through the System. The significant elements of census data of the Plan include each member's:
 - social security number;
 - first and last name;
 - date of birth;
 - gender;
 - rate of pay.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Illinois State Auditing Act (Act), and the *Audit Guide*. Those standards, the Act, and the *Audit Guide* require that we plan and perform the examination to obtain reasonable assurance about whether the Department complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the Department complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance with the specified requirements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the Department's compliance with the specified requirements.

In our opinion, the Department complied, in all material respects, with the specified requirements during:

- 1) the census data accumulation year for the Plan administered by CMS ended June 30, 2024, and,
- 2) the proportionate share allocation year for the Plan ended June 30, 2025.

The purpose of this report is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

Report Internal Control Over Compliance

Management of the Department is responsible for establishing and maintaining effective internal control over compliance with the specified requirements (internal control). In planning and performing our examination, we considered the Department's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Department's compliance with the specified requirements and to test and report on the Department's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control. Accordingly, we do not express an opinion on the effectiveness of the Department's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the specified requirements on a timely basis. A material weakness in internal control is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that material noncompliance with the specified requirements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our examination we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

The purpose of this report is solely to describe the scope of our testing of internal control and the results of that testing based on the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

SIGNED ORIGINAL ON FILE

Springfield, Illinois
January 30, 2026

DEPARTMENT OF CORRECTIONS

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS

**COMPLIANCE EXAMINATION OF PENSION CENSUS DATA
For the Year Ended June 30, 2024**

DEPARTMENT OFFICIALS

Director (2/4/2025 – Present)	Ms. Latoya Hughes
Director (Acting) (7/1/2023 – 2/3/2025)	Ms. Latoya Hughes
Assistant Director (4/11/2024 – Present)	Ms. Alyssa Williams
Assistant Director (Acting) (7/1/2023 – 4/10/2024)	Ms. Alyssa Williams
Chief of Staff (1/1/2025 – Present)	Mr. Daniel Monti
Chief of Staff (7/1/2023 – 12/31/2024)	Vacant
Chief Legal Counsel	Mr. Robert Fanning
Chief Administrative Officer	Mr. Jared Brunk
Chief Fiscal Officer	Mr. James Deen
Chief Internal Auditor	Ms. Amy Jenkins
Chief Information Officer (6/16/2024 – Present)	Mr. Jerald Setnicky*
Chief Information Officer (Acting) (5/4/2024 – 6/15/2024)	Vacant
Chief Information Officer (7/1/2023 – 5/3/2024)	Mr. Christopher McDaniel

CORRECTIONAL INDUSTRIES

Chief Executive Officer (11/1/2025 – Present)	Vacant
Chief Executive Officer (7/1/2023 – 10/31/2025)	Ms. Kim Larson
Assistant Chief Executive Officer	Mr. Greg Runyan
Chief Financial Manager	Vacant

DEPARTMENT OFFICE

The Department of Correction's primary administrative office is located at:

1000 E Converse Ave
Springfield, IL 6270

*Department of Innovation and Technology employee.



The Illinois Department of Corrections

1000 E. Converse Ave. • Springfield, IL 62702 • Mailing Address: PO Box 19277 • Springfield, IL 62794-9277 •
(217) 558-2200 TDD: (800) 526-0844

MANAGEMENT ASSERTION LETTER

February 11, 2026

Sikich CPA, LLC
3051 Hollis Drive, 3rd Floor
Springfield, IL 62704

Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, rules, and regulations applicable to identifying and enrolling eligible employees of the State of Illinois, Department of Corrections (Department) and reporting their significant elements of census data and related employer contributions through the State Employees' Retirement System (System) to the State Employees' Group Insurance Program, Other Post-Employment Benefits Plan (Plan) administered by the State of Illinois, Department of Central Management Services (CMS). We are responsible for, and we have established and maintained an effective system of internal controls over the specified requirements. We have performed an evaluation of the Department's compliance with the specified requirements during the applicable periods noted below. Based on this evaluation, we assert the Department has materially complied with the specified requirements listed below.

- A. All of the Department's employees required to be enrolled in the System in accordance with applicable laws, rules, and regulations were properly enrolled in the System during the census data accumulation year ended June 30, 2024.
- B. The changes in significant elements of census data for employees required to be enrolled in the Plan occurring during the census data accumulation year ended June 30, 2024, were completely and accurately reported by the Department to CMS through the System. The significant elements of census data of the Plan include each member's:
 - social security number;
 - first and last name;
 - date of birth;
 - gender; and,
 - rate of pay.

Mission: To serve justice in Illinois and increase public safety by promoting positive change for those in custody, operating successful reentry programs, and reducing victimization.

- C. The employer group insurance contributions, which includes contributions for both current employees and an additional amount to cover retiree benefits under a pay as you go methodology, remitted by the Department for the Plan to CMS during the allocation year ended June 30, 2025, were complete, accurate, and in accordance with applicable laws, rules, and regulations. Employer group insurance contributions are the basis for determining the Department's proportionate share of the OPEB liability, deferred inflows of resources, deferred outflows of resources and OPEB expense.

Yours truly,

State of Illinois, Department of Corrections

SIGNED ORIGINAL ON FILE

Latoya Hughes, Director

SIGNED ORIGINAL ON FILE

James Deen, Chief Fiscal Officer

SIGNED ORIGINAL ON FILE

Robert Fanning, Chief Legal Counsel

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS

**COMPLIANCE EXAMINATION OF GROUP INSURANCE CENSUS DATA
For the Year Ended June 30, 2024**

EXAMINATION REPORT

SUMMARY

The compliance testing of census data and employer contributions for the State Employees' Group Insurance Program, Other Post-Employment Benefits Plan under the State Employees' Retirement System performed during this examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the *Audit Guide*.

ACCOUNTANT'S REPORT

The Independent Accountant's Report on Compliance and on Internal Control Over Compliance does not contain scope limitations, disclaimers, or other significant non-standard language.

SUMMARY OF FINDINGS

Number of	<u>Current Report</u>	<u>Prior Report</u>
Findings	0	0
Repeated Findings	0	0
Prior Recommendations Implemented or Not Repeated	0	0

EXIT CONFERENCE

The Illinois Department of Corrections waived an exit conference in a correspondence from Amy Jenkins, Chief Internal Auditor.

3051 Hollis Drive, 3rd Floor
Springfield, IL 62704
217.793.3363

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INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER COMPLIANCE

Honorable Frank J. Mautino
Auditor General
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Honorable Susana M. Mendoza
Comptroller
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Ms. Latoya Hughes
Director
State of Illinois, Department of Corrections

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Mr. Timothy B. Blair
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- 1) the census data accumulation year for the State Employees' Group Insurance Program, Other Post-Employment Benefits Plan (Plan) administered by the State of Illinois, Department of Central Management Services (CMS) ended June 30, 2024; and
- 2) the proportionate share allocation year for the Plan ended June 30, 2025.

Management of the Department is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Department's compliance with the specified requirements based on our examination.

The specified requirements are:

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 - social security number;
 - first and last name;
 - date of birth;
 - gender;
 - rate of pay.
- C. The employer group insurance contributions, which includes contributions for both current employees and an additional amount to cover retiree benefits under a pay as you go methodology, remitted by the Department for the Plan to CMS during the allocation year ended June 30, 2025, were complete, accurate, and in accordance with applicable laws, rules, and regulations. Employer group insurance contributions are the basis for determining the Department's proportionate share of the OPEB liability, deferred inflows of resources, deferred outflows of resources and OPEB expense.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Illinois State Auditing Act (Act), and the *Audit Guide*. Those standards, the Act, and the *Audit Guide* require that we plan and perform the examination to obtain reasonable assurance about whether the Department complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the Department complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance with the specified requirements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the Department's compliance with the specified requirements.

In our opinion, the Department complied, in all material respects, with the specified requirements during:

- 1) the census data accumulation year for the Plan administered by CMS ended June 30, 2024, and,
- 2) the proportionate share allocation year for the Plan ended June 30, 2025.

The purpose of this report is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

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The purpose of this report is solely to describe the scope of our testing of internal control and the results of that testing based on the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

SIGNED ORIGINAL ON FILE

Springfield, Illinois
February 11, 2026